UNITED
NATIONS

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General Assembly

Distr.
LIMITED

A/C.5/52/L.40
28 May 1998

ORIGINAL: ENGLISH

Fifty-second session
FIFTH COMMITTEE
Agenda item 126

FINANCING AND LIQUIDATION OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the reports of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolutions 717 (1991) of 16 October 1991, 718 (1991) of 31 October 1991, 728 (1992) of 8 January 1992, 745 (1992) of 28 February 1992, 766 (1992) of 21 July 1992, 783 (1992) of 13 October 1992, 792 (1992) of 30 November 1992, 810 (1993) of 8 March 1993, 826 (1993) of 20 May 1993, 835 (1993) of 2 June 1993, 840 (1993) of 15 June 1993, 860 (1993) of 27 August 1993 and 880 (1993) of 4 November 1993,

Recalling its resolutions 46/198 A of 20 December 1991 and 46/198 B of 14 February 1992 on the financing of the United Nations Advance Mission in Cambodia, 46/222 A of 14 February 1992, 47/209 A of 22 December 1992, 47/209 B of 14 September 1993 and 48/255 of 26 May 1994 on the financing of the Transitional Authority, and 46/222 B of 22 May 1992 on the financing of the Advance Mission and the Transitional Authority,

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[1] A/49/714 and Corr.1 and 2 and Add.1, A/51/777 and A/52/819.

[2] A/49/867 and A/52/865.

Reaffirming that the costs of the Advance Mission and the Transitional Authority are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Advance Mission and the Transitional Authority, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made by certain Governments to the Advance Mission, the Transitional Authority and the related trust funds,

Mindful of the fact that it is essential to provide the Transitional Authority with the necessary financial resources to enable it to fulfil its commitments and obligations, which have not been met on a current basis owing to delays in the payment of assessed contributions by Member States,

1. Takes note of the status of contributions to the United Nations Transitional Authority in Cambodia as at 15 May 1998, including the contributions outstanding in the amount of 46.3 million United States dollars, representing 3 per cent of the total assessed contributions from the inception of the Transitional Authority to the period ending 30 June 1994, notes that some 57 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Transitional Authority in full and on time;

5. Takes note of the information provided on the final disposition of the property of the United Nations Transitional Authority in Cambodia in the addendum to the report of the Secretary-General;[3]

6. Takes note also of the excellent report of the Secretary-General on the comprehensive evaluation of all aspects of the administration and management of the United Nations Transitional Authority in Cambodia;[4]

7. Encourages the Secretary-General to continue the evaluation exercise for other peacekeeping operations, including an analysis of the problems encountered and measures undertaken to identify and correct them, and to make proposals for their solution;

8. Takes note of the observations and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[2]

[9. Decides, as an ad hoc arrangement, to apportion among Member States the amount of 32,562,900 dollars gross (25,691,600 dollars net) appropriated by the General Assembly in its resolution 48/255, to be offset by an equal amount from miscellaneous income, in accordance with paragraph 9 of the resolution;]

10. Decides also to appropriate to the Special Account for the United Nations Transitional Authority in Cambodia the amount of 17,724,400 dollars gross (21,232,600 dollars net) to meet the additional requirements of the Transitional Authority, to be apportioned among Member States, as an ad hoc arrangement, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the year 1998, as set out in its resolution 52/215 A of 22 December 1997;

11. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 6,871,300 dollars approved for the period from 1 September 1993 to 31 March 1994;

12. Decides that, in accordance with the provisions of its resolution 973 (X), the apportionment among Member States, as provided for in paragraph 10 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 3,508,200 dollars approved for the period from 1 November 1991 to 31 December 1995;

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[3] A/49/714/Add.1.

[4] A/51/777.

13. Decides also that, for Member States that have fulfilled their financial obligations to the Transitional Authority, there shall be credited their respective share of the balance of the cumulative miscellaneous income of 1,799,400 dollars and any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Transitional Authority;

14. Decides further that, for Member States that have not fulfilled their financial obligations to the Transitional Authority, their share of the balance of the cumulative miscellaneous income of 1,799,400 dollars and any surplus arising from the eventual liquidation of the remaining obligations in the Special Account for the Transitional Authority shall be set off against their outstanding obligations;

[15. Decides that the full amount of the accumulated interest income of 6,944,000 dollars shall be credited only to Member States that have fulfilled their financial obligations in full to the Transitional Authority as at 15 May 1998 in proportion to their effective rates of assessment for the financing of peacekeeping operations;]

16. Approves, on an exceptional basis, the special arrangements for the Transitional Authority with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Transitional Authority shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

17. Decides to include in the provisional agenda of its fifty-third session the item entitled "Financing and liquidation of the United Nations Transitional Authority in Cambodia".

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Transitional Authority in Cambodia until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

UNITED
NATIONS

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General Assembly

Distr.
LIMITED

A/C.5/52/L.41
28 May 1998

ORIGINAL: ENGLISH

Fifty-second session
FIFTH COMMITTEE
Agenda item 127

FINANCING OF THE UNITED NATIONS PROTECTION FORCE, THE UNITED NATIONS CONFIDENCE RESTORATION OPERATION IN CROATIA, THE UNITED NATIONS PREVENTIVE DEPLOYMENT FORCE AND THE UNITED NATIONS PEACE FORCES HEADQUARTERS

Draft decision submitted by the Chairman following informal consultations

The General Assembly, having considered the reports of the Secretary-General[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions:[2]

(a) Takes note of the report of the Secretary-General on the final disposition of the assets of the United Nations Peace Forces[3] and requests the Board of Auditors to examine the report in the light of the views expressed by Member States thereon;[4]

[(b) Expresses its serious concern regarding the observation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 6 of its report[5] regarding the use of gratis personnel as negotiators for the United Nations for wet-lease arrangements;]

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[1] A/52/792 and A/52/815.

[2] A/52/868.

[3] A/52/792.

[4] See A/C.5/52/SR.63.

[5] A/52/868.

(c) Decides that in future detailed information and justification on written off and lost items should be provided in reports on the final disposition of assets of all peacekeeping operations;

(d) Decides also to defer consideration of the treatment of the unencumbered balance arising in respect of the period from 1 July 1996 to 30 June 1997 pending the submission of the final performance report for the United Nations Peace Forces.

UNITED
NATIONS

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General Assembly

Distr.
LIMITED

A/C.5/52/L.42
28 May 1998

ORIGINAL: ENGLISH

Fifty-second session
FIFTH COMMITTEE
Agenda item 129

FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Operation in Mozambique[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 797 (1992) of 16 December 1992, by which the Council established the United Nations Operation in Mozambique, and the subsequent resolutions by which the Council extended the mandate of the Operation, the latest of which was resolution 957 (1994) of 15 November 1994, by which the Council decided to extend the mandate of the Operation until the new Government of Mozambique took office but not later than 15 December 1994, and authorized the Operation to complete its residual operations prior to its withdrawal on or before 31 January 1995,

Recalling also its resolutions 47/224 A and B of 16 March 1993 on the financing of the Operation and its subsequent resolutions and decisions thereon, the latest of which was resolution 49/235 of 10 March 1995,

Reaffirming that the costs of the Operation are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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[1] A/49/649/Add.3, A/51/807 and A/52/680 and Add.1.

[2] A/52/853.

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Operation, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to meet its outstanding liabilities,

1. Takes note of the status of contributions to the United Nations Operation in Mozambique as at 15 May 1998, including the contributions outstanding in the amount of 38.6 million United States dollars, representing 7.3 per cent of the total assessed contributions from the inception of the Mission to the period ending 31 March 1995, notes that some 54 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full to facilitate the closing of the Special Account for the Operation;

5. Takes note of the observations and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. Approves, on an exceptional basis, the special arrangements for the Operation with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments which provided contingents and/or logistic support for the Operation shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. Reiterates its resolutions 50/222 of 11 April 1996 and 51/218 of 17 June 1997;

8. Emphasizes that, in implementing paragraph 3 of its resolution 50/222, double and/or overpayment or underpayment should be avoided in order to ensure that reimbursement is in accordance with the decision of the General Assembly;

[9. Decides that, for Member States that have fulfilled their financial obligations to the Operation, there shall be credited their respective share in the unencumbered balance of 36,956,800 dollars gross (35,705,000 dollars net) in respect of the period ending 31 March 1995 and their respective share of the miscellaneous income of 10,328,200 dollars;]

[10. Decides also that, for Member States that have not fulfilled their financial obligations to the Operation, their share of the unencumbered balance of 36,956,800 dollars gross (35,705,000 dollars net) in respect of the period ending 31 March 1995 and their respective share of the miscellaneous income of 10,328,200 dollars shall be set off against their outstanding obligations;]

[11. Decides further that the full amount of the accumulated interest income of 4,971,000 dollars shall be credited only to Member States that have fulfilled their financial obligations to the Operation in full as at 15 May 1998 in proportion to their effective rates of assessment for the financing of peacekeeping operations;]

12. Takes note of the report of the Secretary-General on the disposition of the assets of the Operation;[3]

13. Decides to include in the provisional agenda of its fifty-third session the item entitled "Financing of the United Nations Operation in Mozambique".

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the 12-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Operation in Mozambique until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

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[3] A/52/680.

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

UNITED NATIONS **A**

General Assembly

Distr.
LIMITED

A/C.5/52/L.43
28 May 1998

ORIGINAL: ENGLISH

Fifty-second session
FIFTH COMMITTEE
Agenda item 130

FINANCING OF THE UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Draft resolution submitted by the Chairman following informal consultations

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Peacekeeping Force in Cyprus[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

Having considered also the report of the Office of Internal Oversight Services on the termination benefits paid to the locally employed civilians in the United Nations Peacekeeping Force in Cyprus,[3]

Recalling Security Council resolution 186 (1964) of 4 March 1964, by which the Council established the United Nations Peacekeeping Force in Cyprus, and the subsequent resolutions by which the Council extended the mandate of the Force, the most recent of which was resolution 1146 (1997) of 23 December 1997,

Recalling also its resolution 51/235 of 13 June 1997 on the financing of the Force,

Reaffirming that the costs of the Force that are not covered by voluntary contributions are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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[1] A/52/775 and Add.1.

[2] A/52/860 and Add.4.

[3] A/52/886, annex.

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Expressing its appreciation to all those Member States and observer States which have made voluntary contributions to the Special Account established for the financing of the Force for the period prior to 16 June 1993,

Noting that voluntary contributions were insufficient to cover all of the costs of the Force, including those incurred by troop-contributing Governments prior to 16 June 1993, and regretting the absence of an adequate response to appeals for voluntary contributions, including that contained in the letter dated 17 May 1994 from the Secretary-General to all Member States,[4]

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Peacekeeping Force in Cyprus as at 15 May 1998, including the contributions outstanding in the amount of 15.3 million United States dollars, representing 13.2 per cent of the total assessed contributions from 16 June 1993 to the period ending 30 June 1998, notes that some 21.1 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Force in full and on time;

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[4] S/1994/647.

5. Takes note of the observations and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. Requests the Secretary-General to take all necessary action to ensure that the Force is administered with a maximum of efficiency and economy;

7. Also requests the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Force against General Service posts, commensurate with the operational and substantive requirements of the Mission;

8. Decides to appropriate to the Special Account for the United Nations Peacekeeping Force in Cyprus an amount of 602,900 dollars gross (647,400 dollars net), in addition to the amount of 45,079,500 dollars gross (43,049,600 dollars net) already appropriated for the Force under the provisions of General Assembly resolution 50/236 of 7 June 1996, for the period from 1 July 1996 to 30 June 1997, taking into consideration the funding through voluntary contributions of one third of the cost of the Force, equivalent to 215,800 dollars, by the Government of Cyprus;

9. Decides also, as an ad hoc arrangement, taking into consideration the funding through voluntary contributions of one third of the cost of the Force, equivalent to 215,800 dollars, by the Government of Cyprus, to apportion among Member States the additional amount of 387,100 dollars gross (431,600 dollars net), taking into account the amount of 45,079,500 dollars gross (43,049,600 dollars net) already authorized under the terms of General Assembly resolution 50/236 for the period from 1 July 1996 to 30 June 1997, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997;

10. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, the apportionment among Member States, as provided for in paragraph 10 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 44,500 dollars approved for the period from 1 July 1996 to 30 June 1997;

11. Decides to appropriate to the Special Account for the United Nations Peacekeeping Force in Cyprus an amount of _____ dollars gross (_____ dollars net) for the maintenance of the Force for the period from 1 July 1998 to 30 June 1999, inclusive of an amount of _____ dollars for the support account for peacekeeping operations and the amount of _____ dollars for the United Nations Logistics Base at Brindisi;

12. Decides also, as an ad hoc arrangement, taking into consideration the funding through voluntary contributions of one third of the cost of the Force, equivalent to _____ dollars, by the Government of Cyprus and the annual pledge of 6.5 million dollars from the Government of Greece, to appropriate the amount of _____ dollars gross (_____ dollars net), for the period from 1 July 1998 to 30 June 1999, to be assessed on Member States at a monthly rate of _____ dollars gross (_____ dollars net) in accordance with the scheme set out in the present resolution, subject to the decision of the Security Council to extend the mandate of the Force beyond 30 June 1998;

13. Decides further that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of _____ dollars approved for the period from 1 July 1998 to 30 June 1999;

14. Expresses deep concern about the information in paragraph 31 of the report of the Secretary-General on the activities of the Office of Internal Oversight Services[3] regarding the Memorandum of Understanding which led to the payment by the United Nations of the termination benefits;

[15. Requests the Secretary-General to ensure that all managers exercising financial responsibility are issued with the most current version of the Financial Regulations and Rules of the United Nations;]

[16. Further requests the Secretary-General to exercise utmost discipline in financial management to ensure compliance with the Financial Regulations and Rules of the United Nations, including rule 114.1;]

17. Decides to continue to maintain as separate the account established for the period prior to 16 June 1993 for the Force, invites Member States to make voluntary contributions to that account, and requests the Secretary-General to continue his efforts in appealing for voluntary contributions to the account;

18. Invites voluntary contributions to the Force in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

19. Decides to include in the provisional agenda of its fifty-third session the item entitled "Financing of the United Nations Peacekeeping Force in Cyprus".